SUPREME COURT, U.S.

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SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1954

No. 220

FIRST FEDERAL SAVINGS AND LOAN ASSOCIATION OF WARREN,

Appellant,

vs.

STANLEY J. BOWERS (SUCCESSOR TO JOHN W. PECK) TAX COMMISSIONER OF OHIO

STATEMENT IN OPPOSITION TO APPELLANT'S STATEMENT OF JURISDICTION AND MOTION TO DISMISS OR AFFIRM

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1. *Issues Presented on Appeal*

This case is a companion case to *Society for Savings* v. *Peck*, No. 33,523, Supreme Court of Ohio, No. —— Supreme Court of the United States, reported below in 161 Ohio State, 122. The opinion of the Supreme Court of Ohio in this case referred to the *Society for Savings* case, and relied on that opinion. The instant case is reported below in 161 Ohio State, 149.

Society for Savings v. *Peck* has been appealed to this Court, No. 204, October Term, 1954, Counsel for the Tax Commissioner in that case have filed a Statement in Opposition to Appellant's Statement of Jurisdiction with appropriate citations of authorities. Counsel for the Tax Commissioner in the instant case refer to their statement in the *Society for Savings* case and rely upon it here.

WHEREFORE, the Tax Commissioner moves that the appeal herein be dismissed or the order of the Supreme Court of Ohio be affirmed.

Respectfully submitted,

C. WILLIAM O'NEILL,
Attorney General;
JOSEPH S. GILL,
First Assistant Attorney General,
Attorneys for Tax Commissioner.